

To his Grace, His Majesties high Commissioner, and the Right Honourable the Estates of Parliament,

**The ADDITIONAL-REPRESENTATION by the Brewers of Edinburgh of their Case and Condition,**

Humbly Sheweth

**T**hat since it evidently appears that all Men seem to be possessed with an Opinion that the Trade of Brewing is so profitable, that upon all Occasions it is loaded with Excises and Burdens, which in truth it cannot bear: and tho it be a hard matter for a man, or a Society of men to expose the secret of their Trade, yet as to the case of the Brewers of Edinburgh, according to the Proverb, *Necessity has no Law*, albeit the same should ruine them and their Families, as it hath in some measure already done; they must for His Majesties service, and undeceiving his Grace His Majesties High Commissioner, and the Right Honourable the Estates of Parliament, and all other men, ( after much struggling ) now at last lay it open to the view by the subsequent Accompt, which they humbly intreat his Grace, and the Right Honourable Estates to consider.

<i>The Boll of Malt,</i>	<i>Debitor.</i>	<i>The Boll of Malt,</i>	<i>Creditor.</i>
To the Heretor or Merchant for the Boll of Bear being the currant price, reckoning cheap and dear years one with another,	6 13 4	By sixteen Gallons of Ale made out of the Boll of Malt, at twelve shilling Scots per Gallon, free Money after deduction of the Tree to the score, Drink-money and incident Charges at payments,	9 12 0
To the making of each Boll of Bear in Malt,	0 10 0	By the Boll of Draff,	0 8 0
To the grinding each Boll of Malt,	0 5 4	By one Gallon of Dreg and Barm out of the Boll of Malt, at two pence per Gallon, out of which must be deduced the Excise of two shilling upon the Pint of Aquavit, with the charge of the Still-pots, other Looms, Ovens, Servants, &c. which cannot be less than the half, so there remains only,	0 1 0
To the annexed Excise,	1 6 8	By ballance of clear loss, besides spoilt Broust, returned and run out Ale, gratuities to Retailers at Yuil, and other times: As also bad Debtors, which are more considerable with them than any Trade whatsoever, upon each Boll of Malt,	2 1 0
To the additional Excise,	1 6 8		
To the Town of Edinburghs Excise,	1 4 0		
To the House-rent, expence of Brew-Looms, ordinary Servants, Hoppes, Hories, Carts, Sledges, Coupers, Wrights, Masons, Smiths, Coals, and Candle, &c. upon each Boll at least,	1 16 0		
<i>Summa,</i>	13 2 0	<i>Summa,</i>	13 2 0

The Candor and Ingenuity of the Brewers in this Accompt may readily be doubted: But to demonstrate the Truth of it, the Brewers are content the same be examined with the greatest exactness by Oath, or any other way, and they humbly intreat and beg, his Grace his Majesties High Commissioner, and the Estates of Parliament may do the same, without which, it is presumed impossible to judge what Impositions that Trade within the Town of Edinburgh is capable to bear; And if it be found true, as certainly it will, then there remains only this Question to be answered. *viz* How have the Brewers hitherto carried on this Trade, kept their Credit, maintained their Families, and brought up their Children: For Answer to which, the Parliament, and all concerned may be pleased to take notice, that the former Tax-men of Excise having the same at an easie rate, gave a very considerable Ease to the Brewers; Particularly, Sir John Young, when he was Tax-man, from which their Profit arose, whereas presently, and for some time by gone, the greatest and best part of the Brewers are Surveyed to the utmost rigour of the full number of Bolls which they brew, and have neither from these who now survey them, nor from their Master the Tax-men, the least favour or ease: But on the contrary, are abused to that degree, that upon Complaint they are rather prejudged than remedied, which has broke severals, as is known to some of the Members of Parliament, who have been sharers of loss thereby, and these Brewers who have not broke, but stand out, have in truth lost of their Stocks considerably, and are not able to pay the present annexed Excise of two *Merks* upon the Boll, and the Towns Imposition, much less can they bear an additional Excise, unless the price of Ale were heightened to a greater Rate: Then the Wages of poor labouring People, who are those that make the greatest Consumpt are able to go to,





And to be yet more plain with his Grace and the Honourable Estates of Parliament, the Brewers Ingeniously confess, that had it not been some concealments of their Brewings, they could not have subsisted; but now such is the present severity of the Survey, that no Brewer is able to conceal anything Brown, beside the great disquiet and hazard which does attend such Practises, which obliges them as honest and rational men rather to give over the Trade than to continue their Brewing, which may occasion their own ruine, breaking of their Families, and the wronging those they deal with.

They further humbly desire, that the Parliament would take to consideration the great prejudice they sustein by returned Ale, and spilt Brews, which oft-times falls out without any defect in the Brewer: And that all Merchants and Importers of Wine and Brandie, have by Law allowed them a considerable abatement of the Customes due, and that upon the account of the Leckage and Overage.

As to what may be said, that a Boll of Bear when made into Malt, will be a Boll and two Pecks of Malt or thereby. It is Answered, that those in the Countrey, who make the Malt for sale, and for present use, there may be some Advantage this way. But as to the Brewers of *Edinburgh*, who make it in great quantity for their own use, are obliged, for losing and keeping of it, to dry it at that rate, that it has no overcome. Beside, that if there were any outcoming, the same is more than compensated by its being eaten by the Ratts and Malt-louse, which is evident to all knowing and considerin men.

Also these who now have got the Towns Imposition into their Hands, begin with such rigid and uneasie Measures, as cannot be without great prejudice to the Brewers, they demanding two Merks *scots* for each Boll, and declaring that they will have no less, albeit the Tack-duty payable by them, be 6500 merk less than what was payed by the former Tax-men, tho the last Tacksmen, who required no more but one pound four shilling *Scots Money per Boll*. were so far from being Losers, that they offered within a hundred pound *sterling* to the Tack-duty it is set at ) but are screwing it up to an unreasonable Rate: tho twenty one *shilling four pennies Scots* upon the Boll, offered to them will produce them profit enough, which his Grace, and the Honourable Estates would be pleased to take into their Consideration: and therefore to appoint these Tax-men to cede and surrender up a Right of their Tack of the Towns Imposition, in favours of the Brewers, who are content to pay the Tack Duty, and ought to be preferred before others.

But if after all that is said, His Grace His Majesties high Commissioner, and the Honourable Estates of Parliament shal think fit to continue the foresaid Impositions, and lay additional Excises on them, they humbly and earnestly beg, that there may be a suitable price put upon the Ale: As also to prevent the abuses and oppressions they meet with from the Tax-men, and their Surveyers, the Brewers may have the Tack of the said Excises, at the *Quota* of the Act of Parliament, for the Town of *Edinburgh*, if the same can be distinguished from the rest of the Kingdom, or if not, that they may have the Tack of the whole Kingdom, at the rate of the Act of Parliament: And they are content, for the ease of the rest of the Kingdom, and to prevent their ruine by Tax-men, and other Surveyers, to set off the Respective Shires to the Brewers, or any Gentlemen within the same, at such Rates as shal be agreed upon betwixt them, at the sight and arbitration of two Privy Councillors, Lords of Thesaurie or Exchequer, or who els the Parliament shal think fit.

It is therefore humbly, intreated His Grace and the Honourable Estates would be pleased to consider the whole matter: the truth of which cannot upon Tryal be cancelled, but rather confirmed; whereby it will appear that they are not able to hold out their Trade with the Impositions now lying on them, unless the Price of the Ale be heightened to at least two shilling eight *pennies per Pint*, far less to bear the Additional Excise proposed.

And further seing the Trade of Brewing is in this and the former Petition given in by the Brewers ( which his Grace and the Honourable Estates of Parliament are earnestly desired to re-consider ) clearly disclosed by the Brewers in this their Extremity, and which they have done sincerely and with an intire Confidence to his Grace and Estates of Parliament, as their Noble and Honourable Patriots who only can relieve them from their threatned ruine, and begs the said Trade may be Rectified, and all Abuses removed, which the Brewers themselves not being Incorporated cannot do unless the Parliament interpose their Authority, and prescribe such Rational Methods as the Impositions laid, or to be layed upon them may be chearfully payed, and they have a Rational Profit for their Labours, and great hazards and risques which they run, which are greater than do attend other Employments: and if upon this naked Discovery they shall not be helped by his Grace and the Honourable Estates, they will by the Rigidity of the Tacksmen and Surveyers be in a worse case than before, and will be quite put from their Trade and Employments, by which they have been for these two years bypast great Losers.



